

# HOUSE . . . . . No. 2445

By Mr. Scaccia of Boston, petition of Thomas M. Menino and others relative to permitting cities and towns to impose a local option excise on the sale of meals. Revenue.

## The Commonwealth of Massachusetts

### PETITION OF:

Thomas M. Menino	William Smitty Pignatelli
Brian P. Wallace	John A. Hart, Jr.
Martin J. Walsh	Michael F. Rush
Dianne Wilkerson	Brian Paul Golden
Elizabeth A. Malia	

In the Year Two Thousand and Five.

AN ACT RELATIVE TO PERMITTING CITIES AND TOWNS TO IMPOSE A LOCAL  
OPTION EXCISE ON THE SALE OF MEALS.

*Be it enacted by the Senate and House of Representatives in General  
Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Chapter 64H of the General Laws, as appearing  
2 in the 2001 Official Edition, is hereby amended by inserting after  
3 section 2 the following section:—  
4 Section 2A. Any city or town which accepts the provisions of  
5 this section shall be authorized to impose a local excise tax, as  
6 provided in this chapter, upon the sale of meals, as defined in this  
7 chapter, of 1% of the total price thereof. The local excise tax  
8 imposed under the provisions of this section shall be paid by the  
9 vendor to the commissioner at the same time and in the same  
10 manner as the excise tax due the commonwealth. All sums  
11 received by the commissioner under this section as excise, penal-  
12 ties or forfeitures, interest, costs of suit and fines shall at least  
13 quarterly be distributed, credited and paid by the state treasurer  
14 upon certification of the commissioner to each city or town that  
15 has adopted the provisions of this section in proportion to the

16 amount of such sums received from the sale of meals in each such  
17 city or town. This section shall only take effect in a city or town  
18 accepting the provisions of this section by a majority vote of the  
19 city council with the approval of the mayor, in the case of a city  
20 with a Plan A, Plan B, or Plan F charter; by a majority vote of the  
21 city council, in the case of a city with a Plan C, Plan D, or Plan E  
22 charter; by a majority vote of the annual town meeting or a special  
23 meeting called for purpose, in the case of a municipality with a  
24 town meeting form of government; or by a majority vote of the  
25 town council, in the case of a municipality with a town council  
26 form of government. The provisions of this section shall take  
27 effect on the first day of the first calendar month following such  
28 acceptance; provided, however, that such day is at least fifteen  
29 days after such acceptance; and, provided further, that if such day  
30 is less than fifteen days after such acceptance it shall take effect on  
31 the first day of the second calendar month following such accep-  
32 tance. The city or town, in accepting the provisions of this section,  
33 may not revoke or re-impose the local excise tax provided for in  
34 this section more often than once in any twelve-month period.

1 SECTION 2. This act shall take effect upon passage.